CHESTERFIELD COUNTY BUDGET CALENDAR

Budget Calendar - Overview Nov. Feb. March Oct. Dec. Jan. April Dept. Directors develop strategic plans. Depts. prepare budgets based on expenditure targets. Revenue forecasts developed and revised. Departments' budgets are reviewed for inclusion in the County Administrator's proposed budget. Board of Supervisors work sessions are held on proposed budget and revenue forecasts. **Public hearings** are held to obtain taxpayer input. The Board of **Supervisors** adopts the budget.

CHESTERFIELD COUNTY BUDGET CALENDAR

Budget Calendar - Monthly Detail

October/November:

- Department Directors develop strategic plans, and goals and objectives.
- Preliminary Revenue estimates are formulated.
- Expenditure targets are distributed to Departments.

November/December:

- Budget Staff reviews department budget submissions, strategic plans, and goals and objectives.
- Revenue estimates are revised.

December/January:

- The County Administrator reviews department budget submissions to be included in the proposed budget.
- Revenue estimates are refined.

February:

- The Board of Supervisors holds a work session to review revenue estimates.
- The Board of Supervisors approves the newspaper advertisements for public hearings on the proposed budget, capital improvement program and tax rate ordinances.

March:

- A public hearing is held to solicit taxpayer input on the proposed budget.
- Tax rates and all public hearings are advertised in the newspaper.
- The Board of Supervisors holds work sessions to review the County Administrator's proposed budget.

April:

- The Board of Supervisors holds its final work session.
- The Board of Supervisors officially adopts the operating and capital budgets, fixes tax rates and adopts the appropriations resolution.
- School funds are appropriated by the Board.

July:

The new fiscal year commences on July 1st.